

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas auditor dan opini audit terhadap kualitas laporan keuangan yang telah disusun oleh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Sampel penelitian ini adalah 84 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2013-2017 sebanyak 420 observasi laporan keuangan dan laporan audit. Metode analisis yang digunakan adalah analisis logistik dengan menggunakan program SPSS versi 23. Variabel yang digunakan dalam penelitian ini adalah kualitas auditor dan opini audit.

Hasil uji regresi logistik ini menunjukkan bahwa kualitas auditor berpengaruh signifikan terhadap kualitas laporan keuangan. Sedangkan opini audit tidak berpengaruh terhadap kualitas laporan keuangan.

Kata kunci : Kualitas Auditor, Opini Audit, Kualitas Laporan Keuangan



ABSTRACT

The research aimed to examine the effect of auditor quality and audit opinion on the quality of financial statements of manufacturing companies which were listed on Indonesia Stock Exchange.

While, the population was some manufacturing companies which were listed on Indonesia Stock Exchange 2013-2017. Meanwhile, the data were in the form of financial statements and audit reports of manufacturing companies. Moreover, from its data collection technique, there were 84 manufacturing companies collected as sample. In line with, there were 420 observations. Furthermore, the data analysis technique used logistic analysis with SPSS 23. In addition, the variables used were auditor quality and its audit opinion.

According to the research result, from logistic regression test, it concluded the auditor's quality had significant effect on the quality of the financial statements of manufacturing companies which were listed on Indonesia Stock Exchange. On the other hand, the audit opinion did not affect the quality of financial statements of manufacturing companies which were listed on Indonesia Stock Exchange.

Keyword: Auditor Quality, Audit Opinion, Financial Statement Quality